

(f) Chapter 32 of the Internal Revenue Code (26 U.S.C. 4181), imposes a tax upon the sale by the manufacturer, producer, or importer of pistols, revolvers, firearms (other than pistols and revolvers), and shells and cartridges.

[T.D. ATF-251, 52 FR 19325, May 22, 1987. Redesignated by T.D. ATF-301, 55 FR 47653, Nov. 14, 1990, as amended by T.D. ATF-331, 57 FR 40328, Sept. 3, 1992]

**§ 70.442 Taxes relating to machine guns, destructive devices, and certain other firearms.**

Part 179 of title 27 CFR contains the regulations relative to the:

- (a) Payment of special (occupational) taxes by manufacturers and importers of and dealers in, machine guns, destructive devices, and certain other types of firearms,
- (b) Payment of the tax on the making or transfer of such firearms,
- (c) Registration, identification, importation, and exportation of such firearms,
- (d) Keeping of books and records and rendering of returns, and
- (e) The forfeiture and disposition of seized firearms under the provisions of the National Firearms Act.

**§ 70.443 Firearms and ammunition.**

(a) *Commerce in firearms and ammunition.* (1) 27 CFR part 178 contains the regulations relative to:

- (i) The licensing of importers and manufacturers of firearms and ammunition, collectors of firearms, and dealers in firearms,
- (ii) The identification of firearms,
- (iii) The acquisition and disposition of firearms and ammunition,
- (iv) The records required to be kept by licensees, and
- (v) The forfeiture and disposition of seized firearms and ammunition, under the provisions of title I of the Gun Control Act of 1968, as amended, and also
- (vi) The restrictions regarding the receipt, possession, or transportation of firearms by certain persons.

(b) *Firearms and ammunition excise taxes.* (1) 27 CFR part 53 contains the regulations relative to:

- (i) Payment of excise tax on the sale of pistols, revolvers, firearms (other than pistols and revolvers), shells and cartridges,

(ii) Establishing constructive sales price,

(iii) Registration for tax free sales,

(iv) Keeping of records and rendering of returns, and

(v) The exportation or use in further manufacture of tax-paid articles.

[T.D. ATF-331, 57 FR 40328, Sept. 3, 1992]

**§ 70.444 Importation of arms, ammunition, and implements of war.**

Part 47 of title 27 CFR implements Executive Order 11958 and supplements the import provisions contained in parts 178 and 179 of title 27 CFR. Part 47 establishes the U.S. Munitions Import List and contains the regulations relative to:

- (a) The registration of importers in arms, ammunition, and implements of war,
- (b) Import permit requirements,
- (c) Import certification and verification,
- (d) Import restrictions applicable to certain countries, and
- (e) The forfeiture of seized arms, ammunition, and implements of war under the Arms Export Control Act.

**§ 70.445 Commerce in explosives.**

Part 55 of title 27 CFR contains the regulations relative to:

- (a) Licensing of manufacturers, importers, and limited manufacturers of, and dealers in, explosives,
- (b) Permits for users who buy or transport explosives in interstate or foreign commerce,
- (c) Construction of different types of storage facilities for three classes of explosive material,
- (d) The identification of explosives,
- (e) The acquisition and disposition of explosives,
- (f) The records required to be kept by licensees and permittees,
- (g) The forfeiture and disposition of seized explosive material, under the provision of Title XI of the Organized Crime Control Act of 1970,
- (h) Operations by licensees or permittees and hearings procedure after denial or revocation of license or permit, and also

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(i) Restrictions regarding the receipt, possession, or transportation of explosives by certain persons under the provisions of Title XI of the Organized Crime Control Act of 1970.

### § 70.446 Rulings.

The procedure for rulings in the firearms and explosives area is set forth in § 70.471.

[T.D. ATF-301, 55 FR 47654, Nov. 14, 1990]

### § 70.447 Assessments.

Where the evidence disclosed by investigation establishes that additional or delinquent tax liability has been incurred and not paid, the regional director (compliance) or the Chief, Tax Processing Center will list the tax as an assessment. Notification and demand for payment of assessed taxes will be issued to the taxpayer by the regional director (compliance) or the Chief, Tax Processing Center.

[T.D. ATF-301, 55 FR 47654, Nov. 14, 1990]

### § 70.448 Claims.

(a) The procedures applicable to the filing of claims under chapter 53 of the Internal Revenue Code are set forth below:

(1) Claims for refund of the making and transfer taxes, and of occupational taxes, whether paid pursuant to assessment or voluntarily paid, and claims for redemption of "National Firearms Act" stamps, are prepared and filed in accordance with the procedures set forth in 27 CFR part 179.

(2) Claims for abatement of making and transfer taxes, and claims for abatement of occupational taxes and penalties erroneously assessed, are prepared and filed in accordance with the procedures set forth in § 70.413(b).

(3) Claims may be reopened or amended in accordance with the provisions of § 70.414 (k) and (l).

(b) The procedures applicable to the filing of claims relating to the tax imposed by section 4181 of the Internal Revenue Code are set forth below:

(1) Claims for credit or refund of manufacturers taxes, whether paid pursuant to assessment of voluntarily paid, are prepared and filed in accordance with the procedures set forth in

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§ 70.123 and 27 CFR 53.171 through 53.186. For regulations under section 6416 of the Internal Revenue Code, relating to conditions to allowance and other procedural requirements, see 27 CFR 53.172 through 53.186.

(2) Claims for abatement of manufacturers taxes are to be prepared and filed in accordance with § 70.125.

(3) Claims may be reopened or amended in accordance with the provisions of § 70.414 (k) and (l).

[T.D. ATF-331, 57 FR 40328, Sept. 3, 1992]

### § 70.449 Offers in compromise.

The procedures in the case of offers in compromise of liabilities under 26 U.S.C. 4181 and chapter 53 are set forth in §§ 70.482 and 70.484.

[T.D. ATF-331, 57 FR 40329, Sept. 3, 1992]

## SEIZED PROPERTY

### § 70.450 Seizure and forfeiture of personal property.

Part 72 of title 27 CFR contains the regulations relative to the personal property seized by officers of the Bureau of Alcohol, Tobacco and Firearms as subject to forfeiture as being used, or intended to be used, to violate certain Federal laws; the remission or mitigation of such forfeiture; and the administrative sale or other disposition, pursuant to forfeiture, of such seized property other than firearms seized under the National Firearms Act and firearms and ammunition seized under Title I of the Gun Control Act of 1968, as amended. For disposal of firearms under the National Firearms Act, see 26 U.S.C. 5872(b). For disposal of firearms and ammunition under Title I of the Gun Control Act of 1968, see 18 U.S.C. 924(d). For disposal of explosives under Title XI of Organized Crime Control Act of 1970, see 18 U.S.C. 844(c).

## POSSESSIONS

### § 70.461 Shipments to the United States.

For regulations under 26 U.S.C. 7652, see 27 CFR part 250 relating to liquors and articles from Puerto Rico and the